



Trustees' Financial Summary

FY2015-16

Submit ID: 0026-00922619

02 Big Horn County

0026 Wyola Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Dick Reich **Phone #:** (406) 343-2722

(Signature)

(Date)

Chair, Board of Trustees: William Backbone Jr.

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
152	21st Century Community Learning	FEDERAL	002 0026 1715	84.287
153	IDEA Preschool	FEDERAL	002 0026 7915	84.173A
154	Title III Part A English Language Acquisition	FEDERAL	FY 14-15	84.365A
155	Title I - Schoolwide	FEDERAL	002 0026 3215	Federal
156	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A131736	84.358A
157	Johnson O'Malley (JOM)	FEDERAL	FY 14-15	15.130
158	IDEA Part B	FEDERAL	002 0026 7715	84.027
159	Miscellaneous State Grant	STATE	MT-CB-15-0763	State
161	Title VII, Indian Education	FEDERAL	S060A50700	84.060
162	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3216	84.010A
512	Title VIII Impact Aid 8007(b) Construction	FEDERAL	FY 14-15	84.041C

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		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,856.30	33,937.21	108,889.11	25,311.75
02	Taxes Receivable - Real and Personal (120-149)	2,608.12	3,421.62	1,049.07	
03	Taxes Receivable - Protested (150-159)			754.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	50,464.42	37,358.83	110,692.41	25,311.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,608.12	3,421.62	1,803.30	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	47,856.30	33,937.21	108,889.11	25,311.75
52	TOTAL FUND BALANCE/EQUITY	47,856.30	33,937.21	108,889.11	25,311.75
53	TOTAL LIABILITIES AND FUND BALANCE	50,464.42	37,358.83	110,692.41	25,311.75

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,412.29	(52,058.56)	8.13
02	Taxes Receivable - Real and Personal (120-149)				4.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			53,258.56	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,412.29	1,200.00	12.17
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)		25.50		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		25.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				4.04
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		44,386.79	1,200.00	8.13
52	TOTAL FUND BALANCE/EQUITY		44,386.79	1,200.00	8.13
53	TOTAL LIABILITIES AND FUND BALANCE		44,412.29	1,200.00	12.17

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,513.48	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,513.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,513.48	
52	TOTAL FUND BALANCE/EQUITY			3,513.48	
53	TOTAL LIABILITIES AND FUND BALANCE			3,513.48	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			466,749.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			466,749.42	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)			3,258.24	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,258.24	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			463,491.18	
52	TOTAL FUND BALANCE/EQUITY			463,491.18	
53	TOTAL LIABILITIES AND FUND BALANCE			466,749.42	

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Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		15,317.14		
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		15,317.14		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget		15,317.14		
52 TOTAL FUND BALANCE/EQUITY		15,317.14		
53 TOTAL LIABILITIES AND FUND BALANCE		15,317.14		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)		4.86		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		4.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4.86		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		4.86		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			23,780.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,780.04	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			23,780.04	
52	TOTAL FUND BALANCE/EQUITY			23,780.04	
53	TOTAL LIABILITIES AND FUND BALANCE			23,780.04	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,508.20	22,006.41		
04	Receivables from Other Funds (160-179)	25.50	3,258.24		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	11,533.70	25,264.65		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	0.05			
24	Warrants Payable (620)	9,200.10	25,264.65		
25	Other Current Liabilities (621-679)	2,333.55			
35	TOTAL LIABILITIES	11,533.70	25,264.65		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,533.70	25,264.65		



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	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	70,720.83	73,910.36
1112	District Levy - Personal Property	3,843.22	1,038.22
1190	Penalties and Interest on Taxes	237.10	189.14
1510	Interest Earnings	250.56	38.36
3110	Direct State Aid	359,875.81	384,852.03
3111	Quality Educator	47,333.52	48,874.10
3112	At Risk Student	9,177.54	11,259.64
3113	Indian Education For All	2,570.40	2,651.76
3114	American Indian Achievement Gap	23,200.00	25,215.00
3115	State Spec Ed Allowable Cost Pymt to Districts	25,578.00	24,998.40
3116	Data For Achievement	1,890.00	2,540.00
3118	Natural Resource Development	2,564.53	4,320.58
3120	State Guaranteed Tax Base Aid	230,491.98	239,916.60
3444	State School Block Grant	17,542.42	17,542.42
3446	SB96 Block Grant Reimbursement	233.14	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-4,667.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		795,509.05	832,679.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	486,285.88	490,139.73
			2XX Personal Services - Employee Benefits	43,020.00	60,200.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	44,617.00	19,665.24
			2XX Personal Services - Employee Benefits	3,600.00	200.00
			3XX Purchased Professional and Technical Services	0.00	3,105.00
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	30,400.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	101,819.24	105,455.98
			2XX Personal Services - Employee Benefits	0.00	12,250.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	4,315.73	0.00
			2XX Personal Services - Employee Benefits	450.00	0.00
		4XXX	Facilities Acquisition and Construction Services		
			2XX Personal Services - Employee Benefits	7,200.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	22,546.17	26,778.46	
			2XX Personal Services - Employee Benefits	1,800.00	4,600.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,480.26	0.00	
	8XX	Community Services Programs				
		33XX	Community Services			
			1XX Personal Services - Salaries	13,322.24	18,979.66	
			2XX Personal Services - Employee Benefits	1,950.00	5,850.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	51,681.17	52,025.11	
			2XX Personal Services - Employee Benefits	7,200.00	11,800.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				791,287.69	841,449.18	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					56,625.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					832,679.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					841,449.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,856.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	116,672.60	106,350.42
	1112 District Levy - Personal Property	6,215.36	1,534.24
	1190 Penalties and Interest on Taxes	236.87	276.75
	1510 Interest Earnings	191.31	42.02
	1900 Other Revenue from Local Sources	900.00	0.00
	2220 County On-Schedule Trans Reimb	7,794.00	3,663.00
	3210 State On-Schedule Trans Reimb	7,794.00	3,897.00
	3444 State School Block Grant	4,778.43	4,778.43
	3446 SB96 Block Grant Reimbursement	218.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		144,801.35	120,541.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		91,642.81	82,600.00
		2XX Personal Services - Employee Benefits		6,900.00	11,400.00
		4XX Purchased Property Services		0.00	110.00
		5XX Other Purchased Services		2,303.18	1,284.84
		6XX Supplies and Materials		24,916.87	12,760.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				125,762.86	108,154.93

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	21,550.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,541.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,154.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,937.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	26,854.25	16,217.78
	1112 District Levy - Personal Property	1,481.02	244.72
	1190 Penalties and Interest on Taxes	93.89	66.47
	1510 Interest Earnings	89.50	12.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,518.66	16,541.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	83,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	83,000.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	175,347.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,541.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	108,889.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	3,516.25	1,497.25
	3220 State Food Services Match	265.12	267.85
	4550 Federal Child Nutrition	107,577.22	110,515.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111,358.59	112,280.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	7,741.69	7,976.21
			5XX	Other Purchased Services	2,147.86	3,089.61
			6XX	Supplies and Materials	94,870.06	89,821.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					104,759.61	100,887.29

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						13,918.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,280.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,887.29 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,311.75 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	185,000.00	175,702.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>185,000.00</u>	<u>175,702.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	92,173.38	105,028.08
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	8,018.57	3,373.62
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,193.59	18,932.78
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	17,814.38	17,529.10
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,885.62	11,712.36
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,882.20	5,148.13
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,317.02	2,016.95
	810 Community Recreation				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	3,712.53
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	4,529.80	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,888.80	10,159.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>172,703.36</u>	<u>177,613.21</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					46,297.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					175,702.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					177,613.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,386.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
155	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	4,622.73
156	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,846.61
159	Miscellaneous State Grant	
	4700 Federal Miscellaneous Grants from other State Agencies	569.56
161	Title VII, Indian Education	
	4130 Title VII Indian Education	43,850.18
	4940 Schoolwide Program	61,232.29
512	Title VIII Impact Aid 8007(b) Construction	
	4821 Impact Aid Discretionary Construction	333.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114,454.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
155	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		4,622.73
			155 Subtotal		4,622.73
156	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,583.31
			2XX Personal Services - Employee Benefits		263.30
			156 Subtotal		3,846.61
159	Miscellaneous State Grant				
	470	Federal Miscellaneous Grants from other State Agencies			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		569.56
			159 Subtotal		569.56
161	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,434.83
			2XX Personal Services - Employee Benefits		12,415.35
			161 Subtotal		43,850.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
162	Title I, Part A, Improving Basic Programs				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		42,540.20
		2XX	Personal Services - Employee Benefits		4,793.09
		6XX	Supplies and Materials		13,899.00
			162 Subtotal		61,232.29
512	Title VIII Impact Aid 8007(b) Construction				
	482 Title VIII Impact Aid 8007 (b) Construction				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services		333.00
			512 Subtotal		333.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					114,454.37

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	1,200.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,454.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,454.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,200.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
155 Title I - Schoolwide	4,622.73	4,622.73	0.00
156 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,846.61	3,846.61	0.00
159 Miscellaneous State Grant	569.56	569.56	0.00
161 Title VII, Indian Education	105,082.47	43,850.18	61,232.29
162 Title I, Part A, Improving Basic Programs	0.00	61,232.29	-61,232.29
512 Title VIII Impact Aid 8007(b) Construction	333.00	333.00	0.00
Total	114,454.37	114,454.37	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	16.35	4.66
	1112 District Levy - Personal Property	1.15	0.00
	1190 Penalties and Interest on Taxes	1.12	0.11
	1510 Interest Earnings	1.50	0.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20.12	4.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,812.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,812.73	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						3.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	7,850.00	8,368.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,850.00	8,368.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,079.90	3,188.31
			6XX Supplies and Materials	4,960.04	3,101.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,039.94	6,289.58

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	1,435.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,368.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,289.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,513.48	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	250.33	657.51
	4820 Federal Impact Aid - Title VIII	622,805.67	640,245.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		623,056.00	640,902.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	36,055.27	109,026.41
			2XX Personal Services - Employee Benefits	1,800.00	6,770.00
			3XX Purchased Professional and Technical Services	1,465.00	376.00
			5XX Other Purchased Services	15,399.63	10,542.48
			6XX Supplies and Materials	68,488.31	47,351.85
			8XX Other Expenditures	0.00	15,227.74
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	19,392.00	0.00
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	19,215.86	0.00
			3XX Purchased Professional and Technical Services	70,980.30	48,737.11
			5XX Other Purchased Services	22,978.57	25,404.84
			6XX Supplies and Materials	10,731.69	12,625.66
			810 Dues and Fees	7,933.50	12,944.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,254.06	1,987.78
			6XX Supplies and Materials	9,746.57	1,670.82
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	2,135.51	421.52
			6XX Supplies and Materials	5,383.73	4,265.67
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	100,977.02	98,767.37
			2XX Personal Services - Employee Benefits	10,200.00	16,900.00
			3XX Purchased Professional and Technical Services	3,000.00	6,183.28
			440 Bldg & Grounds Repair and Main Services	55,625.89	62,713.22
			5XX Other Purchased Services	31,745.00	33,491.00
			6XX Supplies and Materials	87,042.23	65,630.65
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,766.97	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	300.00	0.00
			3XX Purchased Professional and Technical Services	1,605.00	0.00
			5XX Other Purchased Services	126.64	46.00
			6XX Supplies and Materials	441.69	149.98
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	22,288.50	23,436.88
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	22,956.42	16,723.39
			5XX Other Purchased Services	174.97	0.00
			6XX Supplies and Materials	16,982.85	15,027.44
	8XX		Community Services Programs		
		33XX	Community Services		
			1XX Personal Services - Salaries	8,223.32	0.00
			2XX Personal Services - Employee Benefits	2,550.00	0.00
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	112.70	0.00
			5XX Other Purchased Services	1,482.30	0.00
			6XX Supplies and Materials	0.00	29,037.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>664,561.50</u>	<u>665,459.30</u>

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					488,047.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					640,902.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					665,459.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					463,491.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	889.03	916.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>889.03</u>	<u>916.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		889.03	916.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>889.03</u>	<u>916.18</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	916.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	916.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	12,135.49	15,317.14
	3290 State - Other State Grants	3,699.54	0.00
	3445 State Combined Fund School Block Grant	5,193.72	5,193.72
	3447 SB96 Combined Block Grant Reimbursement	102.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,131.28	20,510.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		10,854.90	15,470.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,854.90	15,470.10

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	10,276.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,510.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,470.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,317.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	38,370.08	34,787.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38,370.08</u>	<u>34,787.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	34,227.96	21,278.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>34,227.96</u>	<u>21,278.77</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	10,270.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,787.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,278.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,780.04	(5)

Trustees' Financial Summary

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0026 Wyola Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	26,481.14	26,778.46
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	9,399.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	18,611.26	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	588,571.13	559,374.97
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	3,952.01	1,763.62
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	27,516.81	28,171.44
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,748.80
b. Related Services Block Grant Entitlement	6,249.60
c. Total Entitlements Subject to Reversion	24,998.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,247.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,011.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	26,778.46	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,600.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	46.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	149.98
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	23,436.88
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			31,378.46	0.00	0.00	0.00	23,632.86

55,011.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	1,171,342.43	0.00	0.00	0.00	1,171,342.43
Machinery and Equipment	365,260.78	0.00	83,000.00	55,891.00	392,369.78
Totals at Historical Cost	1,552,714.24	0.00	83,000.00	55,891.00	1,579,823.24
Depreciation					
Building Accum	862,647.94	0.00	21,532.78	0.00	884,180.72
Machinery and Equipment Accum	235,526.44	0.00	32,592.79	0.00	268,119.23
Total Accumulated Depreciation	1,098,174.38	0.00	54,125.57	0.00	1,152,299.95
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	454,539.86	0.00	28,874.43	55,891.00	427,523.29

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	31,927.94	0.00	0.00
Transportation (27XX)	21,547.92	0.00	0.00
Food Service (31XX)	649.71	0.00	0.00
Total Depreciation for FY2016	54,125.57	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	30,720.85	8,842.76	0.00	0.00	39,563.61	0.00	39,563.61
Total Governmental Activity							
Non-bond Long-Term Liabilities	30,720.85	8,842.76	0.00	0.00	39,563.61	0.00	39,563.61

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	288,461.93	4,838.23	0.00	293,300.16
Net Pension - TRS	865,421.00	124,744.00	0.00	990,165.00